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1978 Annual Report

Sanbornton, New Hampshire

Hunkins Pond Road
Photo: G. Johnson

TOWN OF SANBORNTON

Office Hours and Meeting Schedule

Selectmen

Every Monday	7:30-9:00 p.m.

Town Clerk-Tax Collector

Tuesday through Friday	8:00-3:00 p.m.
Summer hours	As Posted

Planning Board

Third Friday	7:30 p.m.

Historic District Commission

Third Tuesday	7:30 p.m.

Library

Tuesday	9:30-12:00
Wednesday and Thursday	1:00-8:00 p.m.
Library Trustees, 2nd Wednesday	3:00 p.m.
Summer hours	As Posted

Conservation Commission

2nd Monday	7:00 p.m.

Town Office Phone	286-4034
Post Office Address	Sanbornton, N.H. 03269

University of
New Hampshire
Library

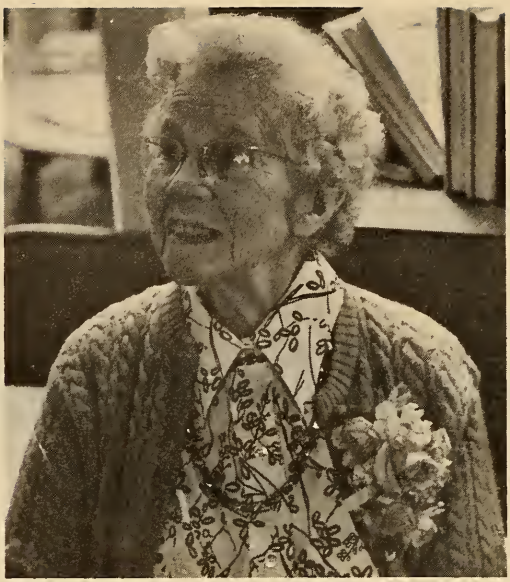
Annual Report of the

Town of Sanbornton

New Hampshire

For the year Ending December 31, 1978

CITIZEN PUBLISHING - LACONIA



DEDICATION

With appreciation for her contributions to Sanbornton we dedicate the annual report of 1978 to Clarissa Hanson Bodwell.

Clarissa Hanson was born at the family farm on Calef Hill, April 11, 1888. She attended Sanbornton schools and Tilton Seminary, graduating from the latter in 1908. The Bodwell Farm became her home in 1914 following her marriage to Joseph C. Bodwell. Claris is a member of the Sanbornton Congregational Church and Harmony Grange. In addition, she was a charter member with her husband of both the Sanbornton Historical Society and the Sanbornton P.T.A. She served the Farm Bureau as a director and is now a Life Member of that organization; she is an active campaigner for the Arthritis Foundation and has been for several years. She has served her town as a school teacher, library trustee, supervisor of the check list, treasurer, clerk of the school district and for twenty-two years was town clerk. She has held many offices in the church and Grange; including becoming the first woman master of Harmony Grange.

Claris keeps busy in her home entertaining those who stop by for a visit; corresponding with former neighbors; researching the genealogy of her family; and baking for herself and others. Aunt Claris to many and a friend to all, we offer our congratulations to you for sharing your knowledge of the town, your gentile ways and your wit with so many.

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SANBORNTON TOWN OFFICERS

1978

Moderator
Robert H. Hurd

Selectmen
Barbara Prokosch Ralph Sleeper Wayne Smart
Georgette Johnson (Sec.)

Town Clerk-Tax Collector
Anne Ingemundsen

Treasurer
Susan Shannon

Road Agent
Jean P. Auger

Overseer of Public Welfare
Warren H. Wilson

Supervisors of Checklist

Bertha J. Fuller Lucinda H. Patterson Aura B. Smith

Library Trustees
Marcia VanderMast Judith Merriam J. Russell Spearman

Trustees of Trust Funds
Howard Carlson Kenneth VanderMast Pauline Novicki

School Board
Judith Livernois Roberta Goodwin

Budget Committee
Andrew D'Angelo, Chairman
Wayne Elliott Pauline Sullivan
Edwin LeBel E. Rogers Rutter
Louise Morrison Ralph Sleeper, Sel.

Solid Waste Disposal Committee
J. Russell Spearman, Chairman
Earl Leighton Jean Auger George Currier

Fire Chief
William Powers

Forest Fire Warden
William Powers

Health Officer
Everett W. Joslyn

Planning Board
Donald Foudriat, Chairman

Andy Prokosch
Daryl Wood
Nina Gardner (Advisor)
Ralph Sleeper, Sel.
Raymond Beaupre
Phyllis Auger (Sec)

Zoning Board of Adjustment
Jean Surowiec Chairman

Frank Tibbetts
Frank Swain
Jessie Perry (Sec.)
Clayton Howe
Henry Perry

Historic District Commission
Louise Sleeper Chairman

Barbara Akerman (Sec.)
Douglas Prescott
Roland Junkins
Robert Viles
Barbara Prokosch, Sel.

Conservation Commission
Robert Bodwell, Chairman

Margaret Dyment, Sec.
Pauline Novicki
Andy Prokosch (res)
Russell Spearman
Wayne Smart, Sel.
Curtis Beaupre

Recreation Commission
William Powers

Mary Ahlgren, Sec.
Wayne Smart, Sel.
Stephen Ahlgren

Civil Defense Director
Raymond Beaupre

Personnel Policy Committee

Charles Comerford, Chairman
Raymond Creteau
E. Rogers Rutter
Armand Hebert
Dana Beane
Barbara Prokosch, Sel.

Custodian, Town Hall
Herbert I. Fiske

Custodian, Sanitary Landfill
Donald Sanville

Auditors
Dana S. Beane, Jr.

TOWN WARRANT—1979

The State of New Hampshire

The polls will be open from 10:00 A.M. until 6:00 P.M.

To the Inhabitants of the Town of Sanbornton in County of Belknap in said State, qualified to vote in Town Affairs:
You are hereby notified to meet at the Town Hall in said Sanbornton on Tuesday, the thirteenth day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To choose all necessary district officers for the Winnisquam Regional School District.

3. To vote on the following proposition submitted by petition in accordance with statutory authority (RSA 39:2-a): To change the date of Town Meetings, other than the part of the Meeting at which Town Officers are chosen for the year ensuing, to the Wednesday in March immediately following that part, at 7:30 of the clock in the evening, and to take effect beginning in March 1980.

4. To vote on the following proposed amendments to the Zoning Ordinances as recommended by the Planning Board:

AMENDMENT NO. 1. To change the definition of Flood Plain to include all land designated as Flood Hazard Areas within the 100 year Flood Boundary as shown on survey map provided by the Department of Housing and Urban Development. (Adopting this amendment will continue to make flood damage insurance available to flood plain residents).

AMENDMENTS NO. 2 To rezone all land within 500 feet of U.S. Route 3 from the Agricultural District to the Commercial District. By Petition.

* * * * *

You are hereby notified to meet at the Town Hall in said Sanbornton on Saturday, the seventeenth day of March next at nine of the clock in the morning, to act upon the following subjects:

1. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and to appropriate the same, and to see what action the Town will take on the Budget of $338,014.34 as recommended by the Budget Committee.

2. To see if the Town will vote to authorize the Selectmen to hire such sums of money as may be necessary to defray Town charges in anticipation of taxes; to administer or dispose of any real estate, at public auction, acquired through Tax Collector's deeds; and to apply for and accept grants and funds which may be available to the Town from other governmental agencies.

3. To see if the Town will vote to exclude from its Social Security plan the services performed by election officials or election workers for each calendar year in which the remuneration paid for such services is less than $100.00

4. To see if the Town will vote to elect the members of the Planning Board, pursuant to RSA 36:4, II-b, instead of having the members appointed. (By Petition)

5. To see whether the Town will vote to keep E, F, and G of Section V of the Town of Sanbornton Land Subdivision Control Regulations by which the Town takes five percent or more of the total area of land when ten or more acres are involved, and also takes rights of way to reach the property. (By Petition. Section V, Items E, F, and G refer to "Reserved Land: Semi-Private Ownership," i.e. "Areas set aside for parks and playgrounds to be dedicated or to be reserved for the common use of all property owners by convenant in the deed . . ." Such land remains on the tax rolls as a portion of the land owned by purchaser of the subdivision lot, and easements are provided for satisfactory access by the common owners and for the protection of watercourses. Title to such land is not taken by the Town.)

6. To see if the Town will vote to designate Tower Hill Road from Hunkins Pond Road to Rufus Colby Road as a Scenic Road under the provisions of RSA 17 & 18 for the purpose of protecting and enhancing the scenic beauty of Sanbornton. (By Petition)

7. To see if the Town will vote to approve the changes in Town Street Lighting as recommended by the Town's Highway Safety Committee.

8. To see if the Town will authorize the Tax Collector to submit Property Tax bills semi-annually.

9. To see what action the Town will take on the following resolution: Be it resolved by the Town of Sanbornton that the New hampshire Housing Commission be and is authorized to operate in the Town of Sanbornton, in the State of New Hampshire, that said New Hampshire Housing Commission is authorized to sponsor a program of rental assistance for elderly and/or low income perons under Section 8 of the U.S. Housing Act of 1937 as amended, for the following accommodations: existing standard housing, five (5) dwelling units.

10. To see if the Town will vote to indemnify and save harmless its employees and any member or officer of its governing board, administrative staff or agencies including but not limited to Selectmen, Zoning Board of Adjustment, Planning Board, Historic District Commission, Conservation Commission from personal financial loss of any claim, demand, suit or judgment by reason of a civil rights violation, negligence, accidental injury or damage while the individual is acting in the scope of his employment or office, and to authorize purchase of a general liability insurance policy for said coverage per RSA 31:105, 106, 107.

11. To see if the Town will vote to raise and appropriate the sum of $40,291.20 for the Sanbornton Police Department, this sum to include a grant of $2,415.60 from Federal and State funds.

12. To see if the Town will vote to raise and appropriate the sum of $8,393.00 for the Sanbornton Fire Department.

13. To see if the Town will vote to raise and appropriate the sum of $3,900.00 for the Winnisquam Fire Department.

14. To see if the Town will vote to raise and appropriate the sum of $3,849.37 for regional social services as follows: $300.00 for Lakes Region Family Service; $326.87 for Belknap-Merrimack County Community Action Program; and $3,222.50 for the Lakes Region Community Health Agency, Inc.

15. To see if the Town will vote to raise and appropriate the sum of $4,704.40 for the youth Assistance Program, which sum shall be cancelled if either or both towns participating in the program fail to appropriate their share.

16. To see if the Town will vote to raise and appropriate the sum of $98,713.00 for maintenance of highways and bridges, this sum to include $16,727.01 of State Highway Subsidy funds.

17. To see if the Town will vote to raise and appropriate the sum of $2,837.54 maintenance allotment for Class V highways (Duncan Fund).

18. To see if the Town will vote to raise and appropriate the sum of $1,456.28 for Town Road Aid (TRA); the State's share will be $9,708.56.

19. To se if the Town will vote to raise and appropriate the sum of $10,845.07 in Additional Highway Subsidy Funds in accordance with the provisions of RSA 241:15 for Class IV and V Roads.

20. To see if the Town will vote to raise and appropriate the sum of $5,000.00 for the purchase of a new plow and for major repairs to a Highway Department dump truck.

21. To see if the Town will vote to raise and appropriate the sum of $6,200.00 for the purchase of a new sander for the Highway Department.

22. To see if the Town will vote to raise and appropriate the sum of $5,677.00 and make the same available to the Library Trustees.

23. To see if the Town will vote to reapporpriate the sum of $2,500.00, which sum was raised and appropriated by vote of the Town in 1978 for the purchase of heating equipment for the Library (Art. 32, 1978), and add that amount to the Town Building Improvement Fund.

24. To see if the Town will vote to appropriate and authorize the withdrawal from the Revenue Sharing Fund established under provisions of the State and Local Assistance Act of 1972 for use as set-offs against Budget Appropriations for the following specific purposes and in the amounts indicated herewith or take any other action thereon:

Appropriation	Amount
Heavy Equipment Capital Reserve Fund	$10,000.00
Police Cruiser	5,700.00
Tower Hill Road Improvement	3,300.00
Highway Department Radios	2,500.00

Storm Emergency Fund	3,500.00
TOTAL	$25,000.00

25. To see if the Town will vote to raise and appropriate the sum of $10,000.00 to be added to the Heavy Equipment Fund established by previous vote of the Town. (See Article 24)

26. To see if the Town will vote to raise and appropriate the sum of $5,700.00 for the purchase of a Police Department Cruiser, replacing the existing cruiser. (See Article 24)

27. To see if the Town will vote to raise and appropriate the sum of $3,300.00 for improvements to Tower Hill Road. (See Article 24)

28. To see if the Town will vote to raise and appropriate the sum of $2,500.00 for the purchase of two-way radio equipment for Highway Department vehicles. (See Article 24)

29. To see if the Town will vote to raise and appropriate the sum of $3,500.00 for the Storm Emergency Fund the purpose of which is to help defray the extraordinary cost of snow removal following the severe storm of January 24-25, 1979. (See Article 24)

30. To see if the Town will vote to raise and appropriate the sum of $5,000.00 to be added to the Capital Reserve Fund established for the purpose of purchasing a truck for the Winnisquam Fire Department by vote of the Town in 1978. (Article 18, 1978).

31. To see if the Town will vote to raise and appropriate the sum of $5,000.00 for a State Aid for Reconstruction (SAR) project to improve the intersections at the junctions of Bay Road with Lower Bay Road, and Upper Bay Road with Hunkins Pond Road, this sum to be added to the sum appropriated by vote of the Town in 1978, and which will be matched by State Funds for a total of $30,000.00. (Article 33, 1978)

32. To see if the Town will vote to raise and appropriate the sum of $5,000.00 to be applied to the acquisition of a rescue vehicle and related equipment by the Winnisquam Fire Department Inc., and to be maintained and used under the direction, control and total responsibility of said Department. The Town is to retain title to its percentage of the total investment. In no event

will the Town participate in a dollar amount in excess of the lower dollar participation of either Belmont or Tilton. The pertinent terms of this article must be agreed to in writing by the Winnisquam Fire Department Inc. before money is conveyed. (Submitted without recommendation of Budget Committee)

33. To see if the Town will vote to raise and appropriate the sum of $4,884.60 for the Winnipesaukee River Basin (Sewer) Program; $4,284.60 of which are for the reimbursement of capital costs of construction assessed at five percent of the total Town's proportionate share of said costs computed on an annual basis for twenty years but presently not including intrest payments, and $600.00 of which are for the reimbursement of administrative costs for the ensuing year. (Submitted without recommendation of the Budget Committee)

34. To see if the Town will vote to have the Appraisal Division of the Department of Revenue Administration, or a qualified private appraiser conduct a complete revaluation of the Town starting in 1981 or thereafter and to establish a capital reserve fund for the purpose of conducting such revaluation.

35. To see if the Town will vote to raise and appropriate the sum of $15,000.00 to be placed in the Capital Reserve Fund for the revaluation of the Town. (Submitted without recommendation of the Budget Committee)

36. To see if the Town will vote to raise and appropriate the sum of $1,138.00 for a radio to be installed in the new cruiser, $853.50 to come from LEAA and GCCD Grants, $284.50 to be raised by taxes. If the grant is not available, the old radio will be transferred to the new cruiser. (Not included in the budget by supported by the Budget Committee)

37. To see if the Town will authorize the Selectmen to appoint a committee to work, with the advice of the New Hampshire Historical Society, toward preserving town records. (By Petition)

38. To see if the Town will vote to authorize the Selectmen to enter into negotiations for the purchase of a parcel of land owned by Mrs. James Elwell, located between N.H. Route 127 (New Hampton Road) and Salmon Brook, approximately two (2) acres in size, presently condemned as unsuitable for building or other occupancy due to its location in the floodway of Salmon Brook; and to authorize the Selectmen to seek mat-

ching funds for this purpose from State and Federal sources, and to accept such other private funds as may be made available in order to secure such matching funds; it being expressly understood that no authorization is given hereby for the appropriation or expenditure of Town funds, and that final purchase shall be submitted for approval by vote of the Town at a subsequent Town Meeting. (By Request)

39. To see if the Town will authorize the transfer of the old Police Cruiser to the Selectmen, said vehicle to be used as a Town Standby Emergency Vehicle, and to appropriate the sum of $600.00 for basic maintenance to be added to the Selectmen's appropriation. (Not included in the budget but supported by the Budget Committee)

40. To transact such other business that may legally come before this meeting.

Given under our hands and seal, this twenty-sixth day of February, in the year of our Lord nineteen hundred and seventy-nine.

Barbara C. Prokosch
Ralph W. Sleeper Selectmen of Sanbornton
Wayne D. Smart

A true copy of Warrant—Attest:

Barbara C. Prokosch
Ralph W. Sleeper Selectmen of Sanbornton
Wayne D. Smart

BUDGET COMMITTEE REPORT

To Board of Selectmen:

After complying with the guidelines for use of Federal Revenue Sharing Funds, the Budget Committee submits the following proposal for inclusion in the 1979 Town Report.

Recommended expenditures from Rev. Sharing Funds including accrued interest:

Cap. Res. Hvy. Equip. Fund	10,000.00
Police Cruiser	5,700.00
Tower Hill Improvements	3,300.00
Extraordinary Storm Costs	3,500.00
Highway Dept. Radio	2,500.00
	$25,000.00

Andrew D'Angelo, Chairman
Pauline Sullivan, Sec'y.
Edwin LeBel
Wayne Elliott
E. Rogers Rutter
Ralph Sleeper
Louise Morrison

PROPOSED BUDGET—1979

PURPOSE OF APPROPRIATION	Appropriations Previous Fiscal Year	Recommended 1979 (1979-80)	Submitted Without Recommendation
General Government			
Town Officers' Salaries	15,710	20,655.00	
Town Officers' Expenses	6,875	7,355.00	
Election & Registration Expenses	810.00	688.00	
Expenses Town Hall & Other Bldgs.	7,925.00	9,850.00	
Reappraisal of Property	2,000.00	3,500.00	
Update Tax Map		800.00	
Historic District Comm.	200.00	200.00	
Protection of Persons & Property			
Police Dept.-2415.60 from grant	37,900.00	40,291.20	
Fire Dept. Inc. Forest Fires 8393 & 500	7,620.00	8,893.00	
Blister Rust & Care of Trees	55.00	55.00	
Planning & Zoning 700 & 600	1,030.00	1,300.00	
Insurance LF & D 1677, Cas 16634 BCBS 6500	20,680.80	24,811.00	
Civil Defense	200.00	200.00	
Conservation Commission	75.00	60	
Highway Safety Committee	75.00	75.00	
Winnisquam F.D.	3,900.00	3,900.00	
Winnisquam F.D. Rescue Vehicle			5,000.00
Health Department			
Health Dept.-Hospital 650 & 1000	1,650.00	1,650.00	
LRTWHSCC	200.00		
Town Dump & Garbage Removal	4,740.00	5,250.00	
CAP	311.30	326.87	
L.R. Family Services	250.00	300.00	
L.R. Comm. Health Agency	3,222.50	3,222.50	
Human Soc.	350.00	350.00	
Highways & Bridges			
Town Road Aid	1,282.01	1,456.28	
Town Maintenance Inc. 16727.01 Hi Sub	92,542.00	98,713.00	
Street Lighting	1,100.00	900.00	
Tower Hill Imp.		3,300.00	
Add. Highway Subsidy	9,649.73	10,845.07	
Duncan Fund	2,812.55	2,837.54	
Extraordinary Storm Cost		3,500.00	
Highway Radio		2,500.00	
Libraries			
Library	5,035.00	5,677.00	
Public Welfare			
Town Poor	3,000.00	1,000.00	
Old Age Assistance	2,000.00	6,000.00	
Aid to Permanently & Totally Disabled	100.00	100.00	
Youth Assistance Program	3,401.00	4,704.40	
Patriotic Purposes			
Memorial Day-Old Home Day	425.00	425.00	
Recreation			
Parks & Playground, Band Concerts	750.00	750.00	
Life Guards, Beaches	3,600.00	3,500.00	
Public Services Enterprises			
Municipal Sewer Dept. Winnipesaukee River Project	4,721.46		4,884.60

Unclassified			
Damages and Legal Expenses	5,000.00	10,000.00	
Advertising and Regional Assoc.			50.00
Employees' Retirement & S.S.	6,000.00	7,300.00	
Contingency Fund	1,000.00	1,000.00	
L.R. Planning Commission	1,127.00	1,152.00	
Unemployment Ins.		1,100.00	
Debt. Service			
Interest on Temporary Loans	4,000.00	4,500.00	
Capital Outlay			
State Aid Reconstruction	5,000.00	5,000.00	
Update of Master Plan		2,500.00	
Library	2,500.00		
Bldg. Imp. Transer from Library	15,000.00	2,500.00	
Plow, Major Repairs	8,835.00	5,000.00	
Sander		6,200.00	
Cruiser, P.D.		5,700.00	
Payment to Capital Reserve Fund:			
Winnisquam F.D. Truck	5,000.00	5,000.00	
Heavy Equipment	10,000.00	10,000.00	
Revaluation			15,000.00
Chapel Paving	3,500.00		
TOTAL APPROPRIATIONS	**$313,159.35**	**$338,014.34**	**$24,934.60**

***All lineal notes refer to 'Recom. '79' column.**

Proposed Budget —1979—Sources of Revenue

SOURCES OF REVENUE	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
From Local Taxes			
Resident Taxes	10,000.00	10,060.00	11,000.00
National Bank Stock Taxes	350.00	342.70	350.00
Yield Taxes			
Receivable 1311.96 T 54.4.04	5,000.00	4,102.08	5,000.00
Interest on Delinquent Taxes	7,000.00	5,708.40	6,000.00
Resident Tax Penalties		163.00	200.00
Inventory Penalties		752.09	500.00
From State			
Meals & Rooms Tax	9,600	9,940.25	10,000.00
Interest & Dividends Tax	10,500.00	9,146.67	10,000.00
Savings Bank Tax	2,200	2,114.56	2,200.00
Highway Subsidy	16,843.31	16,843.31	16,727.01
Class V Highway Maintenance			
Duncan Fund	2,856.33	2,812.55	2,837.54
State Aid Flood Control Land	6,000.00	6,500.00	6,500.00
Reimb. a/c Fighting Forest Fies		151.39	
Reimb. a/c Road Toll Refund	1,000.00	1,926.29	1,500.00
NHOAA Cr. Bal.	1,900.00	1,900.00	
Add. Highway Sub.	9,649.73	9,360.43	10,845.07
Reimb. Bus. Profit Tax	2,586.00	2,586.00	2,586.00
From Local Sources, Except Taxes			
Motor Vehicle Fees	34,000.00	40,981.00	42,000.00
Dog Licenses	500.00	806.05	1,000.00
Business Licenses,			
Permits & Filing Fees	400.00	439.50	450.00
Ins. Claim		516.00	
Rent of Town Property	100.00	120.00	100.00
Interest Received on Deposits		2,710.20	3,000.00
Income From Trust Funds	1,000.00	1,753.40	1,500.00
Income From Departments		286.00	300.00
Insurance Adj.		723.46	
Transfer From Library			2,500.00
Surplus	20,000.00	20,000.00	25,000.00
ZBA & Planning Board	700.00	1,211.40	1,500.00
Sale of Town Prop. inc. Vehicles	3,235.00	3,879.60	1,500.00
Forest Fire Payment		247.42	
Misc. Refunds inc BC BS		470.05	
From U.S. for Pemi Flood Plain		569.00	
Receipts Other Than Current Revenue			
YAP Grant	800.35	2,218.00	
Withdrawal From Capital Reserve	3,200.00	3,200.00	
Revenue Sharing Fund	40,039.00	25,000.00	25,000.00
Anti Recession Fund	2,854.00	808.00	2,060.00
P.D. Grant	4,564.00	2,148.40	2,415.60
TOTAL REVENUES & CREDITS	**$196,877.72**	**$192,498.20**	**$194,571.22**
Amt. to be raised by Prop. Tax	**116,281.63**	**120,661.15**	**143,443.12**
Total Rev. Incl. Prop. Tax	**313,159.35**	**313,159.35**	**338,014.34**

SELECTMEN'S REPORT
1978

Completion of the Town of Sanbornton Tax Map must rank as the most important factor affecting Town government in 1978. Our contract for preparing this important document has been most ably fulfilled by Ronald Mitchell & Associates of Gilford. The accuracy in research and precision of execution of this document are in no small measure due to the talent and efforts of Mrs. Jean Surowiec whose knowledge of our Town is unmatched.

Although the Tax Map has officially been accepted by the Board of Selectmen, the possibility that errors may still exist requires that the map remain open for corrections. Should any property owner discern the need for such a correction after examining the map, the Selectmen will greatly appreciate it being brought to their attention. It is essential that the map be continuously up-dated to record all changes in property ownership, subdivisions and combinations of lots.

Research for the Tax Map turned up very little property that had not been previously on the tax rolls. However, many variations in acreage, lake and road frontage estimates were discovered. All property cards will be examined during 1979, and where significant errors are discovered they will be corrected before the next issuance of tax bills. It is expected that some modest improvement of the tax base will result through the removal of these inequities.

Certain improvements in the Town Hall and Library buildings were completed in 1978. In accordance with the feasibility study authorized by Article 20 (1977 Town Meeting), composting toilets have been installed in both buildings and appear to be operating efficiently. Insulation was improved in both buildings and the Town Hall was re-roofed and prepared for painting. There still remains some carpenter work to be done on both buildings before final painting can be accomplished. It is expected that these projects will be completed early in 1979.

Town Road Aid funds received in 1978 were saved in order that they may be combined with 1979 funds for the completion of improvements to Hunkins Pond Road scheduled for this coming summer. The engineering design for improvements to the dangerous intersection at Bay Road and Lower Bay Road has been completed and it is expected that this will allow the work on that project to be completed this year, matching funds for State Aid for Reconstruction already having been committed. Paving of Tower Hill Road from Hunkins Pond Road to the in-

tersection will assist in solving the severe drainage and maintenance problems which have developed on that section in recent years owing to increased use.

Inasmuch as the only Town Budget item to be significantly overdrawn in 1978 is the appropriation for Damages and Legal Expenses, the following breakdown of costs is offered for the information of the taxpayers:

Itemization of Damages & Legal Expenses — 1978

1. Fitzpatrick vs. Town of Sanbornton: Suit for damages re Wells Road. Costs include preparation of defense, research, and correspondence, taking depositions of witnesses, travel expenses, etc., as well as $1,000.00 for Town's share of final settlement, acquisition of 50 foot right of way $4,784.00

2. Cole vs. Town of Sanbornton: Suit to set aside Town Moderator's rulings on election results of 1978 Town Meeting. . . . . withdrawn as of 2/22/79 ..... 2,751.00

3. Glidden vs. Town of Sanbornton: Appeal from ruling of ZBA to Superior Court ..... $ 250.00

*4. Fillmore vs. Town of Sanbornton: Appeal to Superior Court re Lakeview Heights Subdivision ..... $ 301.00

5. Legal assistance in preparation of 1978 Town Warrant, including Winnisquam Fire Dept. article and articles relating to sale of Town property ..... $ 358.00

6 Legal advice to Selectmen re several petitions for inclusion in the 1978 Town Warrant ..... $ 150.00

7. Cook vs. Town of Sanbornton: Appeal from ruling of ZBA to Superior Court, and appeal from Superior Court ruling to N.H. Supreme Court ..... $ 290.00

*8. Prosecution of violations by Cook subseuent to Superior Court and Supreme Court rulings ..... $ 70.00

9. Dog damages awarded by Selectmen ..... $ 339.00

10. Miscellaneous: Conferences with Selectmen, Planning Board, Zoning Board of Adjustment, etc. $1,115.00

Total $10,408.00

Appropriated, 1978 .... $ 5,000.00

Overdrawn, 1978 ..... $ 5,408.00

*Indicates cases pending which are sure to require additional expenditures in 1979. Decisions on appeals handed down by both the Superior Court and the Supreme Court have been uniformly favorable to the Town. Settlement of the Wells Road case was made at modest cost in order to avoid the expense of protracted litigation and to ensure the acquisition by the Town of the 50 foot right of way required.

* * * * *

The following resolution was passed by the Selectmen on November 6, 1978:

WHEREAS Wells Road has for many years been used and known as a public highway; and

WHEREAS Wells Road has for many years been maintained by the Town of Sanbornton as a public highway; and

WHEREAS by stipulation approved by the Court in the case of Fitzpatrick vs. Town of Sanbornton on October 30, 1978, it was acknowledged that Wells Road was a public highway,

NOW THEREFORE, the Selectmen of the Town of Sanbornton accept Wells Road as a public highway fifty feet wide, running twenty-five feet east and west of the centerline of the present travelled way from Hunkins Pond Road to the Range Road."

To Property Owners and Residents of the
TOWN OF SANBORNTON
From THE BOARD OF SELECTMEN
Barbara Prokosch, Ralph Sleeper, Wayne Smart

PLEASE TAKE NOTICE OF THESE IMPORTANT ITEMS

1. Your Inventory of Taxable Property Must be filed by April 15, 1979; with a **penalty** for late filing. Note especially Item #4.

2. Boat taxes for 1979 will **not** be assessed by the Town. Tax will be paid when you register your boat at the Marina. Be sure to direct your tax to Sanbornton, regardless of where you purchase your boat registration.

3. Direct you bank to forward all bank notes to Sanbornton although your mailing address may be Franklin, Laconia, Tilton or Winnisquam. Revenue from this tax is important to the Town. **This applies to Interest & Dividends taxes reported to the N.H. Department of Revenue Administration**. It is important to give your **residence** as well as your mailing address.

4. Please ask the Town Clerk for Privilege Stickers which will be free of charge to all Residents or Landowners of the Town of Sanbornton.

5. You should register all dogs with the Town Clerk by May 1, 1979. When registering your dogs you should bring in the rabies tag papers.

6. When doing business at the Town Office it would be appreciated if you would pay by check.

7. Selectmen meet every Monday night at 7:30 except for Holidays. Town Office open for business — Tuesday through Friday from 8:00 to 3:00.

8. Those persons qualifying for Veterans' Exemptions, Elderly Exemptions, or Current Use Evaluation must apply to the Selectmen before April 15.

9. Appeals from Tax Assessments must be made within four months of the receipt of the tax bill.

10. Limited scholarship funds are available on application to the Selectmen. Application forms are available from school principals and at the Town Office, and must be filed with the Selectmen by May 1.

TOWN WARRANT—1978

The State of New Hampshire

The polls will be open from 10:00 A.M. until 6:30 P.M.

To the Inhabitants of the Town of Sanbornton in the County of Belknap in said State, qualified to vote in Town Affairs:

You are hereby notified to meet in the Town Hall in said Sanbornton on Tuesday, the fourteenth day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the Year ensuing.

2. To choose all necessary district officers for the Winnisquam Regional School District.

3. To vote on the following proposition submitted by petition in accordance with statutory authority (RSA 39:2-a): To change the date of Town Meetings, other than the part of the Meeting at which Town Officers are chosen for the year ensuing, to the Saturday in March immediately following that part, at nine of the clock in the forenoon, and to take effect beginning in March 1979.

4. To vote on the following proposed amendments to the Zoning Ordinances as recommended by the Planning Board:

AMENDMENT NO. 1. To remove a conflicting provision (Article XVIII, Paragraph A-3) to as to require approval by the Board of Adjustment for professional offices, home occupations, and home industries in the Forest Conservation District so that the procedure will be the same as now in the General Residence, General Agricultural, and Historical Preservation Districts. YES.

AMENDMENT NO. 2 To provide for a minimum lot frontage of 175 feet in the Highway Commercial District. (There is no minimum frontage requirement now.) YES

AMENDMENT NO. 3 To increase the front set back for buildings in the General Agricultural, Commercial, Recreation, General Residence, and Forest Conservation District;

To decrease the front set back for buildings in the Highway Commercial District;

To increase the rear and side set backs for buildings in all districts (except Historic Preservation District), and

To permit a building no more than 30' high at the highest point relative to the surrounding terrain (instead of the adjacent road) in the Commercial District.

To make the above set backs applicable to home industries, home occupations, and motels. NO

AMENDMENT NO. 4 To specify that the Selectmen be responsible for an on site inspection of reclaimed land previously approved for excavation, earth removal, deposition of garbage, waste material or by products, to insure that the reclamation is according to plan, prior to release of owner/operator performance bond. YES.

AMENDMENT NO. 5. To establish an Aquifer Conservation District to preserve the quality of underground water by placing certain restrictions on uses and developments on land therein. YES.

AMENDMENT NO. 6. To redefine the term "dwelling". YES.

AMENDMENT NO. 7. To define the term "lot," which is not presently defined. YES.

* * *

You are hereby notified to meet at the Town Hall in said Sanbornton on Wednesday, the fifteenth day of March next at seven-thirty of the clock in the evening, to act upon the following subjects:

1. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same. YES.

2. To see what action the Town will take on the Budget as recommended by the Budget Committee.

Moved, seconded & voted to postpone until after Art. 38. Motion to accept seconded. Motion to amend to read: Town Poor $3,000.00. Motion to accept Budget as amended by this meeting seconded. Accepted as amended.

3. To see if the Town will vote to authorize the Selectmen to hire such sums of money as may be necessary to defray Town Charges in anticipation of taxes; to administer or dispose of any real estate, at public auction, acquired through Tax Collector's deeds; and to apply for and accept mental agencies. YES.

4. To see if the Town will vote to raise and appropriate the sum of $92,542.00 for maintenance of highways and bridges, this sum to include $16,843.31 of State Highway Subsidy Funds. YES.

5. To see if the Town will vote to raise and appropriate the sum of $1,281.01 for Town Road Aid (TRA), the State's share $8,540.07. YES.

6. To see if the Town will vote to raise and appropriate the sum of $2,856.33 for Class V Roads (Duncan Fund). YES.

7. To see if the Town will vote to raise and appropriate the sum of $9,649.73 in Additional Highway Subsidy Funds in accordance with the provisions of RSA 241:15 for Class IV and V Roads. YES.

8. To see if the Town will vote to maintain the other half of the Range Road known as the Leavitt Road from the crest of the hill, where maintenance presently stops, to its junction with Lower Bay Road, a distance of approximately one third (⅓) of a mile. By Petition.

Moved to dismiss and seconded. Honored petition to vote by secret ballot previously mentioned. Results of vote—YES 150 NO. 33.

9. To see if the Town will vote to maintain Calef Hill Road from its junction with Pound Road to the Laughy residence, a distance of approximately one quarter (¼) of a mile. By Petition. NO.

10 To see whether the Town will vote to elect the members of the Planning Board, pursuant to RSA 36:4, II-b, instead of having the members appointed. By Petition.

Motion to dismiss & seconded. Petition to vote by secret ballot was invalidated due to withdrawal of signature by Pauline Sullivan (Petitioner) and oral vote was taken. Dismissed.

11. To see if the Town will vote to designate Brook Road from

Weeks Road to Hale Road (at Turkey Bridge) and Hale Road in its entirety from Weeks Road to New Hampton Road (Rte. 3B) as scenic roads. By Petition.

Motion & second to dismiss. Discussion—Conservation Commission goes on record as being in favor of this being a Scenic Road. Motion to dismiss failed. Accepted.

12. To see if the Town will vote to designate Randlett-Steele Hill Road from its junction with Taylor Road North of the Meredith Town Line as a scenic road. Be Petition. YES.

13. To see if the Town will vote to authorize the Selectmen to dispose of all excess, unserviceable, or unusable property by means of public auction. Said auction to take place on the first Saturday of April and October at nine of the clock in the forenoon with appropriate public notices to be given in usual manner. Be Petition. YES.

14. To see if the Town will vote to authorize the Selectmen to dispose of all real estate acquired by Tax Deed, and any other real estate, by means of public auction. Said auction to take place on the second Saturday of April and October at nine of the clock in the forenoon with appropriate public notice to be given in usual manner. Be Petition.

Motion to accept seconded. Motion to amend to read: To see if the Town will require the Selectmen to auction any real estate which is to be sold under existing authority by means of Public Auction. Said Auction to take place on the second Saturday of April and October at nine of the clock in the forenoon with appropriate public notice to be given in the usual manner. Accepted as amended.

15. To see whether the Town will vote to sell at private sale to Andrew McDaniels and Ruth McDaniels the real estate now occupied by the said McDaniels owned by the Town as purchasers at a tax sale for the total amount of all taxes, costs and expenses due on said property including the 1974, 1975, 1976 and 1977 taxes; subject to the condition that said premises shall revert to the Town unless a new and state approved septic system as been installed within 60 days after the date that title passes from the Town of Sanbornton to the said McDaniels. By Request.

Motion to accept seconded. Motion to amend to read: Original

article plus "Subject to the further condition that Title to said property shall be for the life tenancy only of the said McDaniels." Amendment failed. Accepted as read.

16. To see if the Town will vote to raise and appropriate the sum of $7,320.00 for the Sanbornton Fire Department. YES.

17. To see if the Town will vote to raise and appropriate the sum of $3,900.00 for the Winnisquam Fire Department. YES.

18. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars to establish a capital reserve fund for the purchase of a fire engine by the Winnisquam Fire Department, Inc. to replace Engine No. 1; and to appoint the Selectmen as agents of the Town to carry out the intent of the Town by making payment of said funds with the interest earned thereon to the Winnisquam Fire Department, Inc. in 1981 or 1982 to be applied against the purchase of said fire engine. YES.

19. To see if the Town will vote to raise and appropriate the sum of $37,900.00 for the Sanbornton Police Department, this sum to include $4,323.00 from Federal (LEAA) and $241.00 from State (GCCD) funds. YES.

20. To see if the Town will vote to raise and appropriate the sum of $5,035.00 and make the same available to the Library Trustees. YES.

21. To see if the Town will vote to authorize the Selectmen, until directed to the contrary at a subsequent Town Meeting, to apply, negotiate and do all other things necessary to obtain such Federal, State or other assistance as may be available for the report for, design of, and construction of a sewage disposal system, and to authorize the Selectmen to borrow money in anticipation of said assistance as outlined in N.H. R.S.A. 33:7-b et seq., as amended, and pass any vote relating thereto. By Petition. Not submitted to or approved by the Budget Committee. NO.

22. To see if the Town will vote to raise and appropriate a sum of $10,000.00 for the purpose of preparing a facilities plan on sewerage and sewage treatment facilities which are a requirement contained in the Federal Water pollution Control Act, as amended (33U.S.C. No. 1251 et seq.) and will qualify the Town for Federal funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed $10,000.00 under and in com-

pliance with the provisions of the Municipal Finance Act (N.H. R.S.A. 33.1 et Seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Sanbornton, and to allow the Selectmen to expend such monies as become available from the Federal Government under the Financial Assistance Program of the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. No. 1251 et seq.) and pass any vote relating thereto. By Petition. Not submitted to or approved by the Budget Committee. NO.

23. To see what action the Town will take on the following question: Shall we adopt the provisions of R.S.A. 72:62 for a property tax exemption on real property equipped with a solar energy heating or cooling system which exemption shall be in an amount of the cost of the solar system installed. By Petition. NO.

24. To see if the Town will vote to authorize the Selectmen to designate the Conservation Commission of the Town of Sanbornton as the official municipal body to implement the provisions of the Trees and Roadside Act (N.H. R.S.A. 253:18 II). YES.

25. To see if the Town will vote to raise and appropriate the sum of $3,500.00 for paving at the Chapel Fire Station, this sum to include $3,200.00 plus accrued interest from the Town Reserve Fund and to close that account, the balance to be raised by taxes. YES.

26. To see if the Town will vote to raise and appropriate the sum of $3,983.80 for regional social services as follows: $311.30 for the Belknap-Merrimack County Community Action Program; $200.00 for the Lakes Region Twin Rivers Council's Information and Referral Service; $250.00 for the Lakes Region Family Service; and $3,222.50 for the Lakes Region Community Health Agency, Inc. YES.

27. To see if the Town will vote to raise and appropriate the sum of $5,535.67 for the Youth Assistance Program, and to accept a grant of $1,333.92 as an offset to this cost from Federal and State funds, the aforesaid sums based on the participation

of Sanbornton and at least one other Town in the Program, and to be reduced to $2,601.00 and $803.50 respectively if three Towns participate, and to be cancelled in entirety if no other Towns participate.

Motion to accept seconded. Motion to amend to read: To see if the Town will vote to raise and appropriate the sum of $4,535.67 for the Youth Assistance Program, and to accept a grant of $1,333.92 as an offset to this cost from Federal and State funds, the aforesaid sums based on the participation of Sanbornton and at least one other Town in the Program, and to be reduced to $3,401.40 and $800.35 respectively if three Towns participate, and to be cancelled in entirety if no other Towns participate. Accepted as amended.

28. To see if the Town will vote to raise and appropriate the sum of $4,721.46 for the Winnipesaukee River Basin Propram. YES.

29. To see if the Town will vote to accept and appropriate the sum of $2,854.00 received from Federal Anti-Recession Funds to be used as a set-off against the salary of the Selectmen's Secretary. YES.

30. To see if the Town will vote to appropriate and authorize the withdrawal from the Revenue Sharing Fund established under provisions of the State and Local Assistance Act of 1972 for use as set-offs against Budget Appropriations for the following specific purpose and in the amounts indicated herewith or take any other action thereon:

Appropriation	Amount
Purchase of Highway Department Truck	$ 5,600.00
Library Heating Equipment	2,500.00
State Aid for Reconstruction	5,000.00
Highway, Fire and Sanitation Heavy Equipment Fund	10,000.00
Building Improvement Fund	15,000.00
Property Appraisal	1,939.28
TOTAL	$40.039.28

Motion to postpone until after Article 36 is discussed, seconded. Accepted to postpone. YES.

31. to see if the Town will vote to raise and appropriate the sum of $8,835.00 for the purchase of a new Highway Department pick-up truck with snow plow, and to authorize the Selectmen to accept a bid of $3,235.00 for the sale of a used truck, the proceeds to go into the General Fund. (See Article 30).

Motion to accept seconded. Motion to amend to read: To see if the Town will vote to raise and appropriate the sum of $8,835.00 for the purchase of a new Highway Department pick-up with snow plow, and to authorize the Selectmen to accept a minimum bid of $3,235.00 for the sale of a used truck, the proceeds to go into the General Fund. Accepted as Amended.

32. To see if the Town will vote to raise and appropriate the sum of $2,500.00 for the purchase of heating equipment for the Library. (See Article 30). YES.

33. To see if the Town will vote to raise and appropriate the sum of $5,000.00 for a State Aid for Reconstruction (SAR) project to improve the intersections at the junctions of Bay Road with Lower Bay Road, and Upper Bay Road with Hunkins Pond Road, this sum to be matched by State Funds. (See Article 30).

YES.

34. To see if the Town will vote to raise and appropriate the sum of $10,000 to be added to the Highway, Fire and Sanitation Heavy Equipment Fund established by previous vote of the Town. (See Article 30). Yes.

35. To see if the Town will vote to raise and appropriate the sum of $15,000.00 to be added to the Town Building Improvement Fund established by previous vote of the Town, and authorize the Selectmen to expend such portion of that Fund as may be necessary for the planning design and installation of water and septic systems for the Library and Town Hall together with related improvements including, but not limited to, insulation, painting, roof and foundation repairs, and excavation and re-grading. (See Article 30). YES.

36. To see if the Town will vote to raise and appropriate the sum of $2,000.00 for Property Appraisal. (See Article 30). YES.

37. To see if the Town will vote to release $500.00 from the Winnisquam Recreation Trust Fund for a float. YES.

38. To see whether the Town will vote to delete E, F, and G of Section V of the Town of Sanbornton Land Subdivision Control Regulations by which the Town takes 5 per cent or more of the total area of land when ten or more acres are involved, and also takes rights of way to reach the property. By Petition. (Items E, F, and G of Section V refer to "Reserved Land: Semi-Private Ownership," i.e. "Areas set aside for parks and playgrounds to be dedicated or to be reserved for the common use of all property owners by convenant in the deed . . . " Such land remains on the tax rolls as a portion of the land owned by the purchaser of the subdivision lot, and easements are provided for satisfactory access by the common owners and for the protection of watercourses.)

Motion to accept seconded. Discussion. Honored petition to vote by secret ballot previously mentioned. Results of vote—YES 39 NO 99. Dismissed.

Refered back to Art. 2 at this time.

39. To transact any other business that may legally come before this meeting. No further business discussed.

Meeting adjourned at 12:25 P.M.

Oaths of officers were administered by the Town Clerk & Selectmen at later dates to Robert Hurd, Wayne Smart, Warren Wilson, Anne Ingemundsen, Susan Shannon, Jean Auger, Russell Spearman, Aura Smith, Pauline Novicki, Edwin P. LeBel and Pauline Sullivan.

Given under our hands and seal, this twentieth day of February, in the year of our Lord nineteen hundred and seventy-eight.

Wayne D. Smart
Barbara Prokosch — Selectmen of Sanbornton
Ralph W. Sleeper

A true copy of Warrant—Attest:

Wayne D. Smart
Barbara Prokosch — Selectmen of Sanbornton
Ralph W. Sleeper

DANA S. BEANE, JR. & CO.
CERTIFIED PUBLIC ACCOUNTANTS
LAKES REGION AIRPORT PROPERTIES OFFICE BUILDING
AT LACONIA AIRPORT
POST OFFICE BOX 695
LACONIA, NEW HAMPSHIRE 03246
TELEPHONE 603-524-0507

DANA S. BEANE, JR., C.P.A.
ALAN F. BEANE, C.P.A.

NORMAND G. THIBODEAU
ROBERT E. McANDREW, C.P.A.
THOMAS G. GALLANT
JAMES O. ANDERSON, C.P.A.
NORMAN G. BELANGER

MEMBERS OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

June 16, 1978

Selectmen
Town of Sanbornton
Sanbornton, New Hampshire

We have examined the financial statements of the Town of Sanbornton for the year ended December 31, 1977 and have issued our report thereon. As part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance concerning the safeguarding of assets against loss from unauthorized use or disposition and concerning the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness or other person factors. Control porcedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgments

required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Town of Sanbornton's system of internal accounting control for the year ended December 31, 1977, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However,such study and evaluation disclosed the following conditions that we believe to be material weaknesses in the overall bookkeeping system:

1. **Bookkeeping System:**

In our opioion, the most important element of internal accounting control is the maintenance of a complete bookkeeping system. The formal bookkeeping records of the Town, similar to most smaller governmental organizations, consists solely of original entry records for the recording and classifying of cash receipts and disbursements. We recommend the further step in the bookeeping process which involves the creation of separate general ledger accounts for each item of fund assets, liabilities, balance, revenue and expenditures.

Original Entry Records:

The existing records for recording cash transactions are adequate, but greater care should be exercised in classifying. On a monthly basis, the various columns should be totalled and proven to the total money received or disbursed.

General Ledger Accounts:

On a monthly basis, the totals from the cash records should be posted to the general ledger accounts. Separate items of cash receipts or disbursements classified into the miscellaneous column should be posted individually to the appropriate general ledger account.

Journal Entry Record Book:

Journal entries are formal debit and credit entries used

in a bookkeeping system to record transactions not involving cash. The most important journal entry for a governmental organization is the recording of the finalized amounts resulting from the budgetary process and setting of the tax rate which establishes the receivable for the current year property taxes. Each individual item of budgeted revenue (including taxes) is posted to the appropriate general ledger account as a debit. Similarly, each item of budgeted appropriation is posted as a credit to the general ledger accounts used to record expenditures. Under the budgetary process, all items of budgeted (anticipated) revenue are equal to the total of budgeted (anticipated) appropriations for expenditures.

Other journal entries would consist of correction for previously posted receipts or disbursements due to misclassification of source or expenditure, interest earned but not withdrawn, added or abated taxes, etc.

At the end of the year's accounting period, material amounts of accounts receivable or payable, not provided for by budgets, would be recorded under the accural method of accounting.

Trial Balance of General Ledger Accounts:

At the end of each month, a trial balance is prepared reflecting the current balance of each general ledger account for each fund. Within each fund, the total of the debit balances should be equal to the credit balances.

Prior to posting the journal entry for the finalized Town budget, the current general ledger balances of revenue and expenditure accounts will be the accumulated receipts or disbursements to date.

After posting of the Town budger, the current balance of **revenue accounts** will be the amount remaining to be received (budget less receipts to date). For appropriation accounts, the balance is equal to the unexpended amount (budget less expenditures to date).

Town Prepared Financial Reports:

At the end of each year, the data contained in each general ledger account should be used to prepare the

balance sheets and results of budgetary operations for each fund. For each account of revenue and expenditures, budget amounts should be compared with actual results and the excess or deficiency stated.

Upon completion of the financial statements, the Town is then ready for audit. It is the statements which are audited and upon which the auditor expresses his opinion.

Reasons For Bookkeeping System Changes:

Under the existing system, a considerable amount of time is required by the auditors to perform the Town's general ledger bookkeeping function, matching receipts and expenditures with the correct appropriation accounts and preparing basic financial statements. Normal recording errors and omissions would be apparent and corrected by bookkeeping personnel operating the complete process of bookkeeping. The audit function would be reserved to the performance of audit procedures and not the involvement in bookkeeping.

The recommended system would provide the Selectmen, budget committee and department heads with current status of budgetary accounts for decisions effecting expenditures and future budget provisions.

Posting of the annual budget to general ledger accounts in 1977 would have quickly indicated the excess revenue budget for highway subsidy funds (refer to Schedule B-1 of financial statements, additional amount provided by State in setting tax rate) and the adjustment required for Article 20 building improvements (Exhibit B of financial statements).

2. Capital Reserve Funds:

Proceeds from the collection by the Town on a property lien for previous welfare expenditures in the amount of $2,500.00 were remitted to the Trustees of Trust Funds to be held as a "capital reserve fund" for needy poor purposes. Capital reserve funds are allowable only for capital items such as equipment, construction, items of a permanent nature. Proper disposition of such funds should be made by Town vote.

Dana S. Bean, Jr. & Co.
Cerfified Public Accountants

LIST OF TOWN PROPERTY

Not Classified as Assets

Town Hall and Buildings	52,000.00
Police Department Equipment	10,000.00
Library Land and Buildings	32,000.00
Furnishings and Books	10,000.00
Equity Winnisquam Regional School	180,000.00
Highway Department—Land and Buildings	56,000.00
Equipment	70,000.00
Fire Dept.—Land and Buildings	46,000.00
New Fire Station	16,000.00
Equipment	40,000.00
Winnisquam Lake Property	25,000.00
Hermit Lake Property	15,000.00

Land Acquired Through Tax Collector's Deeds

L. Rollins, Lot 60A	200.00
Lamprey Lot	100.00
Erickson Lot, 40A	500.00
Fair Ground Lot, 55A	500.00
Hersey Land	500.00
Lot at Plummer Lake	
Lot on Black Brook Road	
Burleigh Lot, 25A	100.00
Mahalia Howe Parcels-40 acres more or less	800.00
Plummer Shore Trust-Land only	
Plan 6, Lots 24W	5,000.00
12W	3,100.00
8A	2,600.00
Beach Right-of-Way	1,550.00
Leighton Estates, Lot 6	4,800.00
Tract II, Taylor Rd. 65A	1,500.00
Lot 4, Taylor Rd., 3A	150.00
Upper Bay Rd., 4A	100.00
Birch Drive, Lot 39	1,350.00

TOWN CLERK'S REPORT

Town Clerk's Report

Debits:	
Motor Vehcile Permits Issued	$40,981.00
Dog Licenses	806.05
Hearings (Planning Board and ZBA)	1,192.00
Permits-Privilege Stickers-Copies	363.00
Sale of Town Property	639.60
Sale of Checklists	12.00
Filing Fees	8.00
Application for Recount	10.00
Rent of Town Property	120.00
Sale of Privilege Stickers (1977)	37.50
Forest Fire Payments	247.42
Over Payment	1.50
	$44,418.07

Credits: Remittances to Treasurer	
Motor Vehicle Permits	$40,981.00
Dog Licenses	806.05
Hearings	1,192.00
Permits-Privilege Stickers-Copies	363.00
Sale of Town Property	639.00
Checklists	12.00
Filing Fees	8.00
Application for Recount	10.00
Rent of Town Property	120.00
Privilege Stickers (1977)	37.50
Forest Fire Payments	247.42
Overpayment (Refunded)	1.50
	$44,418.07

TAX COLLECTOR'S REPORT
Summary of Warrants
Property, Resident and yield Taxes

Levy of 1978

Taxes Committed to the Collector:		
Property Taxes	$706,230.41	
Resident Taxes	10,560.00	
Total Warrents		$716,790.41
Yield Taxes		5,414.04
Added Taxes		
Property Taxes	4,940.81	
Resident Taxes	640.00	
		5,580.81
Overpayments Made During the Year		
a/c Property Taxes	274.19	
a/c Resident Taxes	None	
		274.19
Interest on Delinquent Property Taxes		
Penalties Collected on Delinquent Resident Taxes		38.00
Total Debits		**$728,097.45**

Credits

Remittances to the Treasurer		
Property Taxes	$543,060.68	
Resident Taxes	8,770.00	
Yield Taxes	4,084.87	
Interest Collected	None	
Penalties on Resident Taxes	38.00	
		$555,953.55
Abatements Made During the Year		
Property Taxes	3,746.85	
Resident Taxes	80.00	
Yield Taxes	None	
		3,826.85
Uncollected Taxes—Dec. 31, 1978		
Property Taxes	164,637.88	
Resident Taxes	2,350.00	
Yield Taxes	1,329.17	
		168,317.05
Total Credits		**$728,097.45**

TAX COLLECTOR'S REPORT
Summary of Warrants
Property, Resident and Yield Taxes
Levy of 1977
Debits

Uncollected Taxes—As of january 1, 1978:		
Property Taxes	$131,547.23	
Resident Taxes	2,420.00	
Yield Taxes	2,129,73	
		$136,127.96
Added Taxes		
Property Taxes		
Resident Taxes	120.00	
Yield Taxes		
		120.00
Overpayments:		
a/c Property Taxes	889.95	
a/c Resident Taxes		
a/c Yield Taxes		
		889.95
Interest Collected on Delinquent Taxes	4,140.42	
Penalties Collected on Delinquent Resident Taxes	125.00	
Excess Credits	8.27	
		4,273.69
	Total Debits	**$141,412.05**

Credits

Remittances to Treasurer During 1978:		
Property Taxes	$130,345.28	
Resident Taxes	1,280.00	
Yield Taxes	17.21	
Interest Collected	4,140.42	
Penalties on Resident Taxes	125.00	
		$135,907.91
Abatements Made During th Year		
Property Taxes	2,131.62	
Resident Taxes	410.00	
		2,541.62
Uncollected Taxes—Dec. 31, 1978		
Property Taxes		
Resident Taxes	850.00	
Yield Taxes	2,112.52	
		$2,962.52
	Total Credits	**$141,412.05**

TAX COLLECTOR'S REPORT

Summary of Tax Sales Accounts

Debits

(a) Balance of Unredeemed Taxes Jan. 1, 1979	$18,523.93	$7,103.58	$4,244.30
(b) Taxes Sold to Town During Current Fiscal Year			
Interest and Redemption Costs Collected After Sale	167.44	375.71	1,205.03
Total Debits	$18,691.37	$7,479.29	$5,449.33

Credits

Remittances to Treasurer During Year:			
Redemptions	$12,230.56	$3,631.74	$4,244.30
Interests & Costs After Sale	167.44	375.71	1,205.03
Abatement During Year			
Deeded to Town During Year			
Unredeemed Taxes	6,293.37	3,471.84	
Total Credits	$18,691.37	$7,479.29	$5,449.33

REPORT OF THE TOWN TREASURER—1978

GENERAL FUND

Cash on hand Jan. 1, 1978	$234,886.46
Deposits	
Receipts to 1/1/79	842,397.42
Short Term Loans	284,000.00
Funds Transferred from Savings Accounts	172,515.54
TOTAL	1,533,799.42
Payments by Order of Selectmen 1/1/78-12/31/78	1,228,841.08
Adjustment for Bounced Check	24.50
BALANCE Dec. 31, 1978	$304,933.84

SHORT TERM LOAN

Outstanding 12/31/78—Citizens National Bank	$201,000.00

REVENUE SHARING ACCOUNT

Balance 1/1/78	$18,488.69
Deposits: Revenue Sharing	24,973.00
Anti-Recession	943.00
Transfer from General Fund to Cover Excess Withdrawals 1977	1,185.00
Interest—1978	1,159.37
TOTAL	46,749.06
Withdrawals	23,015,54
BALANCE—Dec. 31, 1978	23,733.52

TOWN RESERVE ACCOUNT

Balance 1/1/78	3,151.65
Interest-1978	168.70
BALANCE—Dec. 31, 1978	3,320.35

ESCROW ACCOUNT

Balance 1/1/78	2,204.14

Interest-1978	120.50
BALANCE—Dec. 31, 1978	2,324.64

SPECIAL SAVINGS ACCOUNT

Deposits-Transferred from General Fund-1978	150,000.00
Interest-1978	1,261.02
TOTAL	151,261.02
Withdrawals-1978	149,500.00
BALANCE—Dec. 31, 1978	$ 1,761.02

Susan S. Shannon
Treasurer

DETAILED STATEMENT—1978

From Selectmens' Book

Current Year Taxes	
Property	542,308.58
National Bank Stock	342.70
Yield Taxes	481.52
Resident Taxes	8,770.00
Resident Tax Penalties	38.00
Inventory Penalties	752.09
Previous Year Taxes	
Property	130,330.35
Resident Taxes	1,290.00
Resident Taxes	125.00
Interest	5,708.40
Tax Sales Redeemed	20,106.60
Yield Taxes	5,170.56
Revenue From State	66,457.25
Dog Licenses	806.05
Business Licenses, Permits, Filing Fees, Copies, Notaries, Privilege Stickers, Checklists Etc.	439.50
Rent of Town Property	120.00
Interest on Deposits & Savings Accounts	2,710.20
Income From Trust Funds	1,753.40
Income From Departments	286.00
Registration of Motor Vehicles	40,981.00
Planning & Zoning (Hearing Fees & Postage)	1,211.40
Forest Fire Payments	247.42
Yield Tax Bonds	6,331.90
Temporary Loans	284,000.00
Refunds	4,614.34
Sale of Town Property	644.60
Insurance Claims	516.00
Insurance Adjustments	723.46
Revenue Sharing	26,317.00
Excess	92.73
Grants From U.S.A.	569.00
Transfer of Overpayment	1,180.07
TOTAL	1,153,425.12

Payments—Detailed Statements—1978

Town Officers Salaries:

Barbara Prokosch, Selectman	999.98
Ralph Sleeper, Selectman	1,000.00
Wayne Smart, Selectman	999.98
Georgette Johnson, Secretary	6,457.29
Georgette Johnson, (Temporary Town Clerk, Tax Collector)	561.00
Anne Ingemundsen, Town Clerk, Tax Collector	4,299.00
Susan Shannon, Treasurer	600.00
Warren Wilson, Overseer of Public Welfare	250.00
Howard Carlson, Trustee of Trust Funds	75.00
Sanbornton Fire Department (38 men)	190.00
TOTAL	$15,432.25

Town Officers Expenses: $5,904.84

Town Hall & Other Town Buildings:

Herbert Fiske, Janitor	300.00
Expenses:	7,825.85
TOTAL	$8,125.85

Health Department:

Everett Joslyn, Health Officer	371.00
Everett Joslyn, Mileage & Expenses	169.40
Lakes Region General Hospital	500.00
Franklin Regional Hospital	500.00
N.H. Humane Society	350.00
TOTAL	$1,890.40

Sanitary Landfill:

Donald Sanville, Caretaker	3,174.00
Expenses:	604.15
TOTAL	$3,778.15

Fire Department Incl. Forest Fires:

Sanbornton Fire Department	7,320.00
Winnisquam Fire Department	3,900.00
Forest Fires	440.16
Texaco (reimb. by Sanbornton Fire Dept.)	239.69
TOTAL	$11,899.85

Tax Map (Final Payment):

Ronald Mitchell & Assoc., Inc.	$12,800.40

School District:

1977-78 School Year, January 1 to June 30	270,881.45
1978-79 School Year, July 1, to December 31	260,910.00
TOTAL	$531,791.45

Election & Registration:

Moderator:	
Robert Hurd	100.00
Supervisors of the Checklist:	
Lucinda Patterson	90.00
Aura Smith	88.00
Bertha Fuller	88.00
Ballot Inspectors:	
Gertrude Gilman	30.00
Daisy Howe	30.00
Verna Beaupre	30.00
Elsworth Harris	30.00
Curtis Beaupre (Temporary)	10.00
Edwin LeBel (Temporary)	10.00
Expenses:	485.98
TOTAL	$991.98

Street Lighting:

Public Service Co. of N.H.	$1,166.14

Recreation:

Thomas Claridge (Lifeguard)	948.70
Christian Brule (Lifeguard)	519.40

Expenses:	1,280.93
TOTAL	$2,749.03

Short Term Notes:

Principal	83,000.00
Interest	4,355.95
TOTAL	$87,355.95

Insurance:

Davis & Towle—Life & Disability, Town Employees	1,311.86
Blue Cross-Blue Shield	5,633.94
Auto Fleet	4,918.00
Equipment	947.00
Workmen's Compensation	4,081.00
Package Policy	2,498.00
Bonds	406.00
TOTAL	$19,795.80

POLICE DEPARTMENT REPORT:

WAGES:	
Louis Nielsen	10,892.00
John Maurath	9,078.50
John Maurath, Special Duty (reimb.)	46.75
Robert Welch	6,568.50
Robert Welch, Special Duty (reimb.)	74.25
William Joseph	791.62
Elizabeth Davis (Clerk)	2,066.43
	$29,518.05
Expenses:	6,714.30
TOTAL	$36,232.35

ROAD AGENTS REPORT:

WAGES:	
Jean Auger	12,902.95
Raymond Nudd	11,105.41
Gregg Auger	1,980.60

George Nudd	7,400.25
Donald Sanville	4,347.80
Timothy Howe	301.75
Michael Auger	160.00
Karl Leighton	3,021.04
	$41,219.80
Expenses:	41,501.24

Oiling Culverts:

N.H. Bituminous	9,316.58
Insurance Claim Monies	- 516.00
TOTAL	$91,521.62

State of N.H.—T.R.A.

(1978 Appropriation & 1977 Overdrafts)	$4,343.13

REVENUE SHARING

Building Improvement Fund	9,815.44
Building Improvement Expenditures	9,741.93
Purchase of Highway Department Truck	5,595.14
Property Appraisal	1,939.28
Highway, Fire and Sanitation Heavy Equipment Fund	8,000.00
TOTAL	$35,091.79

LIBRARIES:

Sanbornton Library	$5,035.00

CHAPEL FIRE STATION PAVING (Art. 25, 1978)

Dick Bennett	2,970.00
Cormier Construction	519.00
TOTAL	$3,489.00

MISCELLANEOUS EXPENSES & APPROPRIATIONS

Community Action Program	311.30
Lakes Region Twin Rivers Human Services	200.00
Historic District Commission	73.78
Sanbornton Old Home Day	350.00
Lakes Region Community Health	3,222.50
Lakes Region Planning Commission	1,127.00
State of N.H. (Dog Tax)	54.50
Highway Safety Committee	20.00
Sanbornton Band Association	750.00
Dana Beane, C.P.A. (Audit)	3,900.00
Lakes Region Family Services	250.00
Youth Assistance Program	2,601.05
Treasurer, State of N.H. (Addn'l Highway Subsidy)	9,649.73
Transfer of Funds to & from Various Accounts	(151,778.83)
Transfer of Funds to Tax Collector	64.08
Blister Rust	55.00
Retirement & Social Security	4,416.68
Old Age Assistance	1,238.42
Town Poor	786.40
Dog Damages & Legal Expenses	10,217.24
Discounts, Abatements & Refunds	2,734.95
Planning & Zoning	1,601.57
Winnipesaukee River Basin	420.14
Property Taxes Bought by Town	19,834.35
Memorial Day	76.75
Yield Tax Bonds paid to Tax Collector	4,910.00
Belknap County (77 & 78 County Taxes)	128,441.79
State of N.H. (Bond & Debt Retirement Tax)	660.10
Town Building Improvement Fund (Art. 20, 1977)	77.90
TOTAL	$198,045.23

POLICE DEPARTMENT

In 1978 there has been an increase of 28% in requests for services of this department. The method of reporting crimes and requests for services has changed this year from years past. This method will be utilized in the future and will be standardized to give an accurate accounting for comparison from year to year. There are two parts to the reporting and are reflected in the portions known as Part I Offenses and Other Crimes and Services. We have also reported fines received by the District Court as a result of arrests by this department which will continue to be reported annually.

The members of the department have continued to increase their ability to serve the community by participating in an aggressive training program. This program is a combination of inservice departmental training, State Training Council schools and college accredited courses at St. Anselm's College.

The Youth Assistance Program has enabled us to deal more effectively with juvenile problems and is to be commended for its outstanding performance. A special thanks is given to all the volunteers of the varied areas within the program.

I wish to give a special thanks to Fire Chief William Powers and the personnel of his department for the outstanding cooperation and rapport which has been generated between departments through his leadership. I also wish to thank all the area law enforcement agencies for their cooperation in the past and all of the many citizens that have assisted the department. As the department enters its 9th year of service to Sanbornton, the members of the department continue to look forward to the honor of serving such a fine community.

Louis R. Nielsen
Chief of Police

Department Members:
Chief Louis R. Nielsen
Sr. Patrolman John J. Maurath
Patrolman Robert E. Welch Sr.
Clerk/Patrolman Elizabeth A. Davis

PART I OFFENSES AS REPORTED FOR UNIFORM CRIME REPORTING

This information is reported nationwide and sometimes known as the FBI reporting system. Part I offenses are the major crimes that are known to police.

Offense	Number Reported		Number Unfounded		Number Cleared		Number Open	
	1977	1978	1977	1978	1977	1978	1977	1978
Homocide	1	0	0	0	0	0	1	0
Rape	0	0	0	0	0	0	0	0
Robbery	0	0	0	0	0	0	0	0
Assault	8	1	1	0	7	1	0	0
Burglary	21	26	4	5	2	3	15	18
Larceny	30	38	1	2	5	6	24	30
M.V. Theft	0	4	0	1	0	2	0	1
TOTAL	60	69	6	8	14	12	40	49

OTHER CRIMES AND SERVICES

Other Assaults (not aggravated)	0
Arson	1
Forgery & Counterfeiting	0
Fraud (bad checks)	6
Embezzlement	0
Stolen Property (buying, receiving, possessing)	0
Vandalism/Criminal Mischief	53
Weapons (possessing, carrying, etc.)	0
Prostitution & Commercialized Vice	0
Sex Offenses (other than rape and prostitution)	3
Drug Offenses	1
Gambling	0
Offenses Against Family/Children	12
DWI	7
Liquor Law Violations	0
Intoxication	0
Disorderly Conduct	40
Suicides & Untimely Deaths	0
All Other Offenses (except motor vehicle)	318
Motor Vehicle Offenses	193
Animal	91
House Check Requests	45
Accidents	56
TOTAL	826

ARRESTS-SUMMONSES

Criminal	35
Motor Vehicle	43
Juvenile	9
For Other Departments	15
TOTAL	103

FINES AND PENALTY ASSESMENTS

The following are fines and penalty assessments generated through convictions at Laconia District Court by the department. Penalty assessment is an assessment of 10% or $2.00, whichever is greater, of a fine imposed on a person convicted of a criminal or motor vehicle offense. This money is designated by law to support police training in the state.

Criminal Offense Fines	$1,925.00
Traffic Offense Fines	1,005.00
Penalty Assessments	283.00

Income generated to the Town by the police department totaled $246.00.

YOUTH ASSISTANCE PROGRAM

In March, 1978 the three towns of Tilton, Sanbornton and Northfield voted overwhelmingly in favor of continuation of the Youth Assistance Program. The program, initiated in July, 1975 with the assistance of a grant from the Governor's Commission on Crime and Delinquency, is a preventative, community-based organization developed to combat the high rate of juvenile crime in this tri-town area. In the past three and a half years, Y.A.P. has drastically reduced this high level of crime by providing several services for the youth of our towns:

COURT DIVERSION:

When a child has committed a crime,the arresting officer has two options:

1. Scold the child and release him to his parents, or
2. Take the child to court, where basically the judge's only alternatives are to scold the juvenile and place him on probation, or send him to the Youth Development Center in Manchester, usually after the child's third or fourth court appearance.

With the Y.A.P., the arresting officer and the court have a third choice. Should the juvenile admit to the crime, he can be referred to court diversion. The Police Chief and the Y.A.P. director first discuss the case to determine its appropriateness for diversion based on the seriousness of the offense and the youth's previous involvement with the law. If a green light is given at this point, The Y.A.P. director then meets with the juvenile and his family, with his school teachers and principal, the arresting officer, and any other relevant person in his life. This is done to get the full picture of the juvenile's attitude, problems, possible reasons for his deviant behavior, and to achieve better insight as to what would be an effective consequence for his act. A full report is presented to the Juvenile Review Board (J.R.B.) with the youth and his parents present. (The J.R.B. is a trained volunteer committee of local citizens with various skills and professions who hear the case and assign the consequences.) These consequences provide:

1. Punishment—the youth must meet personally with the victim of his crime to apologize and to arrange restitution for the crime, usually in the form of work to repair the damage done, if possible.
2. Rehabilitation—the youth must report to the Y.A.P. director weekly for a mandatory period to discuss his progress at home, in school, and in the community. If the youth is a behavior problem in school, the J.R.B. will often ask for an im-

provement in effort, conduct, and attitude, monitored by weekly reports from the school.

2. Deterrence—having the juvenile appear before local citizens to admit guilt to his crime holds the youth accountable to the community for his acts, as well as to help him to realize that there are consequences for breaking the law.

If the juvenile does not comply with the consequences assigned by the J.R.B., he is petitioned to court for the original offense. Of a total of 51 cases which have gone before the J.R.B., only three juveniles have failed to fulfill court diversion expectations, and had to be taken to court.

COUNSELING AND REFERRAL

Counseling and referral are services extended to all youth and their families of the three towns. In the past year, there were a total of 240 referrals made to Y.A.P., 102 of these coming from parents, the schools, and the juveniles themselves. This is a healthy sign, as referrals which do not come from the police are not crime related, thus showing not only active use of Y.A.P. by the communities, but also a swing towards more preventative intervention.

Y.A.P. refers both juveniles and families to appropriate services throughout the Lakes Region, having made use of a total of 27 various agencies in the past year.

THE PEOPLE PROGRAM

The key word in describing the Y.A.P. is PREVENTION. Now that the program has effectively cut juvenile crime, a great deal of time and effort have gone into the development of a service to keep the crime rate down, and what better way than to offer our youth healthy spare time activities and positive adult supervision? PEOPLE currently has eleven regular volunteers who work either on a one to one basis with a child, or who plan monthly group activities. In the past year, PEOPLE has had an Adult vs. Youth Softball Game, held two hikes and a trip down the Alpine Slide, opened the Tilton-Northfield Recreation Hall on a weekly basis prior to the hiring of new Recreation staff, held a Christmas Party which was organized by the youths themselves, and has upcoming sledding and skating parties planned. The PEOPLE Program has been modeled after similar projects throughout the state which have proven to be effective, preventative deterrents to delinquency.

Youth Assistance is a community based, community dependent program. All of our more than 40 volunteers and two staff live in the three communities, our three Police Departments

and schools are supportive of Y.A.P. efforts, and you, the townspeople decide each year whether to continue the program. Because Youth Assistance has proven its worth, several local towns, including Meredith, Alton and Laconia, are using our program as a model to deal with their own sky rocketing juvenile problems. Youth Assistance has also been recognized by the G.C.C.D. as an authorized alternative to each town having its own juvenile officer, as mandated by New Hampshire State Law.

With your continued support, Youth Assistance is committed to providing a healthier and more enriched environment for the youth of our communities.

Respectfully submitted,
Jean Snyder—Y.A.P. Director
Mariann Clark—Y.A.P. Assistant

Report of Trustees of Trust Funds

Trust Funds	
Unexpended Income December 31, 1977	$8,066.01
Income 1978	4,263.58
TOTAL	$12,329.59
Disbursements 1978	3,039.50
Balance December 31, 1978	$9,290.09

Statement of Disbursements	
Winnisquam Regional School District	660.00
Congregational Church	34.00
First Baptist Society	34.00
Second Baptist Society	34.00
Care of Cemeteries	
Franklin Cemetery Assoc.	26.50
Park Cemetery Assoc.	10.00
Sanbornton Union Cemetery Assoc.	75.00
Sanbornton Cemeteries	215.00
Sanbornton Public Library	176.00
Scholarships	
Michael Beadle	725.00
Ann Murphy	350.00
Applied to Principal John Doe Taylor III	600.00
TOTAL	$3,039.50

Capital Reserve Funds	**Dec. 31, '77**	**Int.**	**Dec. 31, '78**
Tax Map	8,687.74	566.14	9,253.88
Winnisquam Recreation	3,291.13	178.89	3,471.02
Town Buildings	15,574.38	851.41	16,425.79
Highway, Fire & Sanitation			
Hvy. Equipment	16,093.41	1,078.03	17,171.44
Needy Poor	2,678.35	211.58	2,889.83
TOTAL	46,325.35	2,887.05	49,212.06

Trustees of Trust Funds
Pauline Novicki
Kenneth VanderMast
Howard Carlson

REPORT OF THE TRUSTEES OF THE TRUST FUNDS
December 31, 1978

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL 1/1/78	PRINCIPAL 12/31/78	INCOME Balance Beginning Year	INCOME Amount	INCOME Expended	Bal. 12/31/78
Cemetery Funds									
Var	Various	Cem. Care	Banks	9,656.18	9,656.18	4,243.23	830.76	426.50	4,647.49
Library Funds	Library Funds								
1916	Division Fund	Library	"	1,000.00	1,000.00	29.53	82.88	80.00	32.41
1958	George Forrest Bingham	"	"	471.08	471.08		29.88	23.00	6.98
1958	Ag. & Mech. Assoc.	Purch. books		1,050.00	1,050.00	24.67	85.06	73.00	36.73
	Totals			2,521.08	2,521.08	54.20	197.92	176.00	76.12
Needy Poor			Bank						
1884	Sally Leavitt	Aid Needy	"	1,150.00	1,150.00	236.16	106.62		342.78
1916	Evans Mem. No. 1	Poor	"	10,386.08	10,386.08	1,023.02	902.97		1,925.99
1918	Moses C. Plummer	"	"	1,167.21	1,167.21	184.63	105.23		289.86
1919	Evans Mem. No. 2	"		1,167.22	1,167.22	184.72	105.24		289.96
	Totals			13,870.51	13,870.51	1,628.53	1,220.06		2,848.59
Schools & Churches			Bank						
1810	School & Parsonage	Aid Schools & Churches		2,590.65	2,590.65	59.24	206.28	202.00	63.52
Schools			Bank						
1917	John Doe Taylor No. 1	Aid Schools & Cemetery		4,356.62	4,356.62	336.00	350.43	560.00	126.43
Assist Students			Bank						
1917	John Doe Taylor No. 2	Assist	"	4,250.00	4,250.00	788.40	361.27	975.00	174.67
1917	John Doe Taylor No. 3	Students	"	10,763.88	11,363.88	206.47	888.01	600.00	494.48
1970	Firemens' Mem. Fund	"		1,718.49	1,718.49	670.69	173.97	100.00	744.66
	Totals		Bank	16,712.37	17,312.37	1,665.56	1,423.25	1,675.00	1,413.81
1975	Robert H. Gilman Mem.	Playgrounds		508.44	508.44	79.25	34.88		114.13
	Grand Totals			50,215.85	50,815.85	8,066.01	4,263.58	3,039.50	9,290.09

SANBORNTON PUBLIC LIBRARY REPORT

The Sanbornton Public Library had a busy and productive year. New installations included fluorescent lights, insulation, and a composting toilet facility. With contributions from both the Fire and Police Departments, we were able to purchase a Bell and Howell movie projector. This is available for loan to any community organization. Under the direction of Priscilla Bodwell the front hall has been cleaned and painted. The Colonial red and oyster white paint was applied by Herbert Fiske. Our thanks to Priscilla for the use of her time and talent for the benefit of the Library. As in past years a large part of the library budget must go to maintain one of the towns early buildings. In recent years Revenue Sharing Funds have made it possible for us to carry out further improvements.

Nearly 150 students from the Central School use the library on a regular basis. Adult use of the library is increasing and we look forward to being open more hours in order to provide better service for our growing population.

We are very fortunate to have Sara Means coming to our library each Tuesday morning to sing to a group of children from the Central School. Sara teaches songs to the children accompanying herself on the banjo and dulcimer. Sara is a Sanbornton resident and we are very appreciative of the time, talent and enthusiasm which she shares with the young people.

A grateful thank-you to all who have supported the library.

Number of books circulated	5,182
Books added	278

Hours:

Tuesday: 9:30 A.M-Noon
Wednesday: 1:00-8:00 P.M.
Thursday: 1:00-8:00 P.M.
Summer hours as posted

Telephone: 286-8288
Librarian: Barbara S. Powers
Assistant: Priscilla Bodwell
Trustees:
Russell Spearman, Chairman
Marcia VanderMast, Treas.
Judy Merriam, Secretary

SANBORNTON FIRE DEPARTMENT
Treasurer's Report

Cash on Hand, Beginning of year	$ 899.61	
Income:		
Town Appropriation	7,320.00	
Town Forest Fires	440.16	
Donations and Special Projects	659.00	
To close former checking account	70.98	
Misc.	60.86	
TOTAL		$9,450.61
Payments:		
Mutual Aid & Training	$149.00	
Gas & Oil	239.69	
Maintenance	3,011.88	
New Equipment	2,992.35	
Insurance	205.00	
Supplies	1,523.96	
Forest Fires & Labor	545.96	
To Members Fund, Donation	50.00	
Misc.	281.58	
Total Payments		$8,647.84
Cash on Hand, End of Year		521.19
TOTAL		$9,450.61

Respectfully submitted Dennis Akerman, Treasurer

REPORT OF THE SANBORNTON FIRE DEPARTMENT

The Sanbornton Fire Department responded to seventy-four emergencies in 1978. This is a slight increase over the 1977 responses.

New equipment purchases included hose and fittings, breathing apparatus, two pagers and two hand held radios.

Maintenance of trucks and equipment has become our largest expense item. It is our hope that a sound preventative maintenance program will save money by increasing the life of equipment.

As in past years we have been aided and supported by many people in many ways. Special thanks to the Eldreds of North Sanbornton for the gift of a boat, motor and trailer. The Women's Auxiliary has continued to serve and their gift of the hand-held radios is greatly appreciated.

Others have made donations or have supported the Fire Department in other ways. We are sincerely grateful to you all.

Respectfully, William Powers, Fire Chief

SANBORNTON FIRE DEPARTMENT

William Powers, Chief
George S. Currier, Honorary Chief
Duncan Craig, Dep. Chief
Warren Wilson, Asst. Chief (Square)
William Gardner, Asst. Chief (Chapel)
Aura B. Smith, Asst. Chief (Bay)

Robert M. Bodwell, Capt
Paul Abbott, Capt.
Wayne Elliott, Lieut.
George Stone, Lieut.
Richard Bennett, Lieut.
Arthur Abbott
Thomas Abbott
Priscilla Bodwell
Herbert Fiske
Robert Parks
Wayne Sanborn
E. Rogers Rutter
Ralph Ingemundsen
Bruce McLaughlin
Jonathan Rutter
Michael Auger
David Beane
Cynthia Cayer
Bruce DiBartolo
Glenn McLaughlin

Robert Beadle
Curtis Beaupre
Raymond Beaupre
Ken Cegelski
Barbara Powers
Vern Cole
William Cole
George Glines
Delacie Laughy
Dennis Akerman
George Cotsibas
Mildred Sanborn
Russell Spearman
Joyce Craig
Martha Wilson
Arthur Dowling
Jon Sanborn
William Cummings
Michael Laughy
Laurie VanValkenburg

William Powers, Forest Fire Warden

Deputy Wardens

Duncan Craig
Curtis Beaupre
Warren Wilson
Windsor Braley

Highway Safety Committee

William Powers, Chairman
Andy D'Angelo, Sec.

Kenneth Cegelski
Robert Shongalla
Wayne Elliott
Jean Auger
Louis Nielsen
Barbara Prokosch, Sel.

ANNUAL REPORT OF WINNISQUAM FIRE DEPARTMENT 1978

Total number of emergency calls—136

Type of calls:

Medical Emergencies	38
Rescue & Vehicle Fires	24
Structures	22
Chimney Fires	13
Brush & Grass Fires	12
Stand-By and Cover	8
False Alarms	3
Automatic Alarms (no fire)	3
Controlled Burning	1
Others	12

The present fire equipment consists of:

1 - 1968 International, 750 gal. pump, 1,000 gal. tank
1 - 1952 GMC, 500 gal. pump, 600 gal. tank
1 - 1958 Van-type emergency truck
1 - Government surplus 10 wheel truck, 350 gal. pump

There are 34 volunteer firemen enrolled in the department. Regular and special meetings are held monthly. Training sessions and attendance at Annual Fire Schools are actively participated in by members. The Annual Carole Davis Memorial Christmas Party was held again this year for the area children. Our emphasis this year on fund raising is again on replacement of our out-dated rescue and fire fighting vehicles and equipment as soon as financially possible with assistance at the local, county, state and Federal level.

Respectfully submitted
Roy S. Ruggles, Clerk
Winnisquam Fire Dept.

REPORT OF DISTRICT FIRE CHIEF AND TOWN FOREST FIRE WARDEN

For more than 80 years, a cooperative effort between the State of New Hampshire and local forest fire authorities has created a forest fire prevention and suppression program that is recognized as superior throughout the United States.

Since the first forest fire laws were written in 1895, the state and local community governments have worked together to prevent and combat forest fires.

Today, 249 forest fire wardens and more than 1,800 deputy wardens are appointed every three years by the State Forester to work with the members of the State Forest Fire staff in this effort. State funds are used to pay one-half the cost of forest fire suppression costs incurred by local forest fire organizations, within pay rates established by the Governor and Council. State funds matched by local funds are used to purchase hand tools to suppress forest fires, to train local forest fire crews and in forest fire prevention work.

All outside burning, when the ground is not covered with snow, is permitted only after obtaining a written fire permit from your local Forest Fire Warden. Penalty for burning without a permit when one is required is a misdemeanor punishable by a fine up to $1,000 or a jail term of up to one year or both.

REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!

1978 Forest Fire Statistics

	No. of Fires	No. of Acres Burned
State	1,433	460
District	173	198½
Town	9	2½

Richard S. Chase
District Fire Chief

William Powers
Forest Fire Warden

SANBORNTON PLANNING BOARD
Annual Report for 1978

During 1978 subdivision activity in the town continued at a brisk pace. The Board received a total of 27 applications for subdivision of land. Of significance was completion of subdivision approval for lots of the Steele Hill Development Co.

Much effort was devoted to the review of plans for a major subdivision in the Bay area by developer A. Fillmore. The Board's requirement that the developer provide the town a partial performance bond to assure upgrading of the Leavitt Road and construction of a fire pond was apparently rejected by the developer, who has filed suit against the Board to have these requirements set aside.

Considerable time was also spent considering a site plan application to increase student enrollment at the Sant Bani Ashram School.

The Board also devoted time to determine if two of specific lots were in the Black Brook flood plain; expert assistance was solicited to assist the Board in its determinations.

Planning activities included an intensive effort to inform the townspeople of the merits of seven amendments to the Zoning Ordinance proposed by the Board and voted on at the 1978 Town Meeting. Six of the seven amendments were adopted by majority vote. However, the ruling of the moderator was questioned and is currently being challenged in a suit brought against the Town by Vernon Cole.

In April the Board met with Daniel Collins of the New Hampshire Water Supply and Pollution Control Commission to review progress of the Winnipesaukee River Basin Sewage Treatment Project. Collins told the Board that the engineering design of the interceptor along Winnisquam was completed to Dr. True Road and that construction was scheduled for 1979. The design on the interceptor north of Dr. True Road was 75% complete at that time (April) but that construction funds for that portion had not been appropriated by the legislature.

Collins reported that the quality of Lake Winnisquam water has improved as a result of upgrading the Laconia sewage plant effluent.

The Board received a report from the Lakes Region Planning Commission of the completed study of water quality problems in the Lakes Region. Although Sanbornton was given a high rating because of previously enacted amendments to the Zoning Ordinance which prevent unwise development of wetlands,

flood plains, steep slopes, and ground water aquifers, the Commission Report did recommend: (1) That the Town enact an ordinance to supplement State Statutes for control of septic systems, (2) that an ordinance be enacted to control erosion, and resulting water pollution from construction sites, road building, logging, and earth moving operations, and (3) that motor boat size restrictions be considered for Cawley, Giles, Mountain, Rollins and Hermit Ponds.

In July the board met with Federal Housing and Urban Development representatives and their engineering consultants to review HUD provided flood plain maps. The new maps resulted in the Board drafting an amendment to the Zoning Ordinance to be considered at the 1979 Town Meeting. The amendment more clearly defines our flood plains and, if adopted, will permit the Town to continue its participation in the National Flood Insurance program.

The Board had several discussions with Lakes Region Planning Commission planners relative to upgrading the 1962 Town Master Plan, which is now 17 years old. The Board has proposed funding a minimum cost effort to upgrade the Master Plan which will rely on volunteer help to conduct the necessary surveys and use paid professional help only where absolutely necessary.

The lack of data that an updated Master Plan could provide resulted in the Board's postponing action on the issue of converting large dwellings into duplex dwellings. This subject has popular support; however, because the Board lacks information as to the likely impacts on school enrollment and other town services, and the resulting tax burdens, the board was unwilling to recommend amending the Zoning Ordinance for this purpose.

SANBORNTON HIGHWAY SAFETY COMMITTEE

William Powers, Chairman

The scope of our involvements broadened during our second full year of operation.

Last spring, with the cooperation of school authorities, we conducted a bicycle safety poster contest in the Sanbornton Central School. Eighty four pupils participated and each was rewarded with a gift certificate courtesy of McDonald's in Franklin. One participant from each of the four grades was selected by a panel of volunteer judges to be awarded a $5,00 cash prize, courtesy of the Town.

Through the generosity of the Kemper Insurance Companies, a quantity of general safety and quantity of fire safety coloring books were distributed to the lower grade students. A bicycle saftey pamphlet was also made available by Kemper for distribution among intermediate students.

Town bridges with a span of 10 feet or more were inventoried and a copy of the survey was forwarded to the State Highway Department Bridge Division. This action protects the Town's access to state aid for future repairs to any of the 11 bridges.

Our appearance and testimony at a hearing conducted by the N.H. Department of Public Works and Highways, supplementing the testimony of the American Automobile Association and the N.H. Police Chief's Highway Safety Committee, was instrumental in promulgating safer rules for the issuance of special permits for gross vehicle truck weights in excess of established statutory limits.

Safety related signs have been installed on Weeks Road, ledges on Pound Road, Hale Road and Osgood Road were dynamited, and protruding rocks on Black Brook Road were removed by the Town's Highway Department.

If as projected, state and town funds on a 2 to 1 ratio will be available, the N.H. Highway Department plans to start work on improving the intersection of Bay and Lower Bay Roads after Labor Day. The project will be completed before winter sets in.

Passage of two ordinances has been recommended to the Selectmen. The first would ban parking on public ways during the snow season and would provide appropriate penalties for violators. Litter that is carelessly allowed to spill over on our roads is a safety and aesthetic abomination. We therefore have suggested that the Selectmen pass a Litter Control Ordinance which would in addition to other controls, provide penalties for improperly secured trash cargoes. No less offensive are the

beverage bottles and cans deliberately strewn about the countryside. We have asked the Landfull Committee to join us in our campaign to lobby our elected state officials for the introduction and passage of a meaningful 'Bottle Bill'.

An important update. On and after October 1st, all telephone service within Town boundaries will be TOLL FREE.

Fire Chief William Powers, Chairman
Andrew J. D'Angelo, Secretary
Road Agent Jean Auger
Kenneth Cegelski
Wayne Elliott
Police Chief Louis Nielsen
Robert Schongalla
Selectman Wayne Smart

REPORT OF SANBORNTON CONSERVATION COMMISSION

In 1978 several inspections, with recommendations, on dredge and fill applications were made.

The Conservation Commission is the local unit which receives copies of all Dredge and Fill applications, makes inspections and holds public hearings on those that the Commission feels necessary, and from these actions make recommendations to the Special Board in Concord.

At the 1978 Town Meeting it was voted to authorize the Selectmen to have the Conservation Commission implement the provisions of the Trees and Roadside Act, which deals mainly with Scenic Roads. Written consent of the Conservation Commission must be obtained before the cutting or removal of trees, or the tearing down of destruction of stone walls along a designated Scenic Road.

The Commission continues its interest and support in implementing a recycling program for the Town.

Now that the Town has a Tax Map, the Commission is in the process of making an inventory of all Town owned property.

The Commission invites any resident interested in becoming a member or advisor, of the Conservation Commission, to contact a member of the Commission or a Selectman.

Respectfully submitted,

Robert Bodwell, Chairman
Russell Spearman, Sec. & Treas.
Margaret Dyment
Curtis Beaupre
Wayne Smart, Selectman
Pauline Novicki
Andy Prokosch (resigned)

BOARD OF ADJUSTMENT

The following chart summarizes the activities of the Board of Adjustment during 1978.

Appellant	Action Sought	Disposition
Richard P. Davis	Variance to convert barn to apartment building, residential zone	Denied
Leo & Florence Drouin	Variance to subdivide lot, recreational zone	Denied
William Zaccardo	Special exception to operate machine shop as home industry, in recreational zone	Denied
Sant Bani Ashram	Special exception to construct pond in wetlands area	Granted
Lois Bingham	Variance to convert shed to apartment in historic preservation zone	Denied
Richard Persons . Milo Pike	Special exception to remove gravel agricultural zone	Granted
James Auger	Special exception to remove gravel Residential Zone	Granted
Leslie Robinson	Variance to allow substandard lot agricultural Zone	Granted

BIRTHS REGISTERED IN THE TOWN OF SANBORNTON
For the Year Ending December, 31, 1978

Date	Place	Name of Child	Sex	Father's Name	Mother's Name
Feb. 3	Concord	Jessica Rae	F	George Nudd	Dorothy Welch
4	Manchester	Jonathan Deshler	M	Deshler Schenck	Anne-Marie Tremblay
10	Laconia	Knut Ralph	M	Ralph Ingemundsen	Anne Wadleigh
Mar. 11	Concord	Michael Robert	M	Robert John Janiak	Charlene Hrycuna
17	Concord	Ryann Jill	F	James Jenkins	Michaele McCoy
Apr. 8	Laconia	Chad Hersey	M	Wayne Elliot	Dolores McLaughlin
25	Laconia	Ethan Anthony	M	Gregory Storey	Stephany Gekas
May 19	Concord	Sara Beth	F	Peter Nobrega Jr.	Christine Pekkala
27	Laconia	Tracy Anne	F	Mark St. Gelais	Marguerite Rock
30	Laconia	Justin Bradford	M	Robert Gautheir Jr.	Carol Fowler
June 22	Sanbornton	Rabia Anne	F	Gregory Sandage	Patricia Wilson
July 12	Laconia	Jessica Anne	F	Michael Vastine	Margarietha Veken
13	Laconia	Sean Thomas	M	Thomas Lacey	Diane Clifton
18	Sanbornton	Colter Steven	M	Lloyd Barnard	Helen Sweatt
20	Laconia	Joshua Onni	M	William Mead	Johanna VanAndel
21	Laconia	Kelly Lorna	F	Steven Sharps	Lorna Bronson
Aug. 8	Laconia	Mark Anthony	M	Mark Dawson	Katherine Dodge
31	Laconia	Raichee Nicole	F	Malcolm Pickering	Heidi McDaniels
Sept. 8	Laconia	Ryan James	M	James Dunlap	Denise Noury
9	Sanbornton	Raphael Virgil	M	Larry Matty	Georgeann Rogers
Oct. 10	Laconia	Kevin Mykle	M	Joseph Day	Mary Sinclair
15	Concord	Luke Zachary	M	Bradley Wakefield	Lorna Starling
15	Laconia	Nicholas Andrew	M	John Wilson	Catherine Wilson
25	Laconia	Benjamin	M	Gregory Proulx	Karen Stanton
Nov. 24	Concord	Ryan Edward	M	John Marchant	Deborah Papski
Dec. 5	Concord	Sarah Elizabeth	F	Alan Soule	Tina Hanson
Dec. 20	Laconia	Ethan Chandler	M	Timothy Wolfe	Shannon Morrison

MARRIAGES REGISTERED IN THE TOWN OF SANBORNTON
For the Year Ending December 31, 1978

Date of Marriage	Place	Name of Groom & Bride	Residence	Date of Birth	Place of Birth	Names of Parents	Place of Birth	Officiant
Mar. 31	Laconia	Byron Dalton	Sanbornton	11-12-50	N.H.	Harold Dalton	N.H.	Lou Athanas
		Cynthia Atwood	Laconia	06-02-52	Ma.	Bernice Jones	N.H.	JP
						William Atwood	Conn.	
						Marjorie Parsons	Ma.	
Mar. 31	Sanbornton	Richard Granger	Sanbornton	01-26-48	N.H.	Carl Granger	Ma.	Alfred Caillier
		Dorothy Holman	Sanbornton	07-26-51	N.J.	Mildred Currier	N.H.	JP
						William Holman	N.H.	
						Sherilyn King	N.J.	
Apr. 7	Laconia	Robert Drozek	Sanbornton	04-07-38	Ma.	John Drozek	Ma.	Eugene Murphy
		Margaret Drozek	Sanbornton	05-02-35	Eng.	Mary Pinkofskis	Ma.	Catholic Priest
						Joseph Donnelly	England	
						Mary Scully	England	
Apr. 8	Laconia	Lionel Thibault	Laconia	04-18-53	Ma.	Alcide Thibault	Mass.	Rev. Leo Lefebvre
		Karen McIntire	Sanbornton	06-15-56	N.H.	Irene Blanchette	Vt.	Catholic Priest
						Leon McIntire	N.H.	
						Phyllis Young	Vt.	
Apr. 22	Laconia	Roger Johnston	Sanbornton	02-11-55	N.H.	James Johnston	Ma.	Eugene Blake
		Roberta Duguay	Laconia	02-18-61	N.H.	Mary Parker	Ma.	JP
						Wm. P. Duguay Jr.	N.H.	
						Alice Robinson	N.H.	
Apr. 29	Sanbornton	Steven Durgin	Sanbornton	12-12-49	N.H.	Raymond Durgin	N.H.	Ken. Cegelski
		Myrna Tilton	Laconia	06-15-52	Co.	Blanch Day	N.H.	JP
						Wilfred Tilton	N.H.	
						Maria Ostermaier	Austria	
May 13	Laconia	Patrick Guyer	Laconia	03-24-54	N.H.	Hector Guyer	N.H.	Richard Stuart
		Rebecca Jamieson	Laconia	05-16-51	N.H.	Joanne Lovett	N.H.	Minister
						John Jamieson	Vt.	
						Elsie Bolduc	N.H.	
May 21	Sanbornton	George Chaffee	Sanbornton	07-19-46	Conn.	George Chaffee	Ma.	Ken. Cegelski
		Victoria Fish	Sanbornton	06-10-52	N.H.	Alice Casy	Ma.	JP
						William Fish	N.H.	
						Rachael Fillion	Unknown	

July 13	Sanbornton	John Maurath	Tilton	08-15-42	N.Y.	Jacob C. Maurath	N.Y.	Paul Klose
		Sally Rollins	Sanbornton	08-19-43	N.H.	Virginia Kollen	N.Y.	Minister
						Henry Gonyer	N.H.	
						Mildred Parks	N.H.	
July 15	Tilton	Douglas Ricard	Belmont	07-31-57	N.H.	Arthur Ricard	N.H.	James Quimby
		Joellen Mercier	Tilton	03-03-57	N.H.	Joanne Terrell	N.H.	Minister
						Gerard Mercier	N.H.	
						Ellen Durgin	N.H.	
July 29	Sanbornton	Donald Dicey	Derry, N.H.	07-29-53	N.H.	Irving Dicey	N.H.	Robert Platman
		Elizabeth Sleeper	Sanbornton	04-04-55	N.Y.	Kathrine Fullonton	N.H.	Minister
						Ralph Sleeper	N.H.	
						Louise Cotter	N.H.	
Aug. 12	Sanbornton	Joel Robinson Sr.	Tilton	12-05-49	N.H.	Clarence Robinson	N.H.	Paul Hawthorne Sr.
		Nancy Moody	Laconia	11-25-52	N.H.	Phyllis Robinson	N.H.	JP
						George Trombley	N.H.	
						Thelma Whitney	N.H.	
Oct. 11	Sanbornton	Stanley Griffin	Sanbornton	06-08-58	N.H.	Leon Griffin Jr.	N.H.	Robert Bodwell
		Debra Stowell	Sanbornton	10-08-58	N.H.	Florence E. Stinson	N.H.	JP
						Stephen Stowell	N.H.	
						Thelma Knight	N.H.	
Nov. 4	Sanbornton	Ranson Bullard	Greenfield Mass.	04-09-43	Conn.	Norman Bullard	Conn.	Thomas Kuhner
						Maxine Rode	Ill.	JP
		Jan Sandman	Greenfield Mass.	04-17-54	Ma.	Henry Sandman	Ma.	
						Dorothy Pelow	Vt.	
Nov. 22	Franklin	Constantinos Zisis	Sanbornton	03-03-54	Greece	Christos Zisis	Greece	John D. Trachy
		Diane Smith	Sanbornton	09-19-49	N.H.	Theano Natsis	Greece	JP
						Leo Pevine	N.H.	
						Rita Gagnon	N.H.	

DEATHS REGISTERED IN THE TOWN OF SANBORNTON
For the Year Ending December 31, 1978

Date of Death	Place	Name & Surname of the Deceased	Age	Birthplace	Sex		Occupation	Name of Father	Name of Mother
Jan. 31	Laconia	Egar O. Tetherly	81	New Hampshire	M	M	Office Worker	Willis Tetherly	Lucy Reynolds
Feb. 20	Sanbornton	Esther Ridlon	76	New Hampshire	F	W	Housewife	William Rayno	Ada Roby
Mar. 26	Sanbornton	Emma C. Wallis	76	Massachusetts	F	W	Housewife	Rudolph Yost	Catharine Levis
Apr. 1	Sanbornton	Florence Auger	87	Canada	F	M	Mender	Onesine St. Louis	Lumina Proulx
17	Laconia	Jerome C. Gale	77	New York	M	M	Auto Dealer	Unknown	Unknown
29	Laconia	Albert J. Auger	83	New Hampshire	M	W	Farmer	Jasper Auger	Hortense Auger
May 20	Laconia	Louise Belanger	50	New Hampshire	F	M	Sales Clerk	Milo J. Unwin	Eva E. Morey
22	Franklin	Ruby Woodman	88	New Hampshire	F	W	Housewife	George Lane	Mary Tucker
June 7	Laconia	Matthew Manning	70	Ireland	M	W	Postal Clerk	Patrick Manning	Bridget Crehan
July 28	Concord	Mary Perkins	66	Massachusetts	F	M	At Home	Harold Williams	Mabel Hoyt
Oct. 10	Franklin	Ethel Smith	83	Rhode Island	F	W	Housewife	Edward Adams	Ada White
23	Franklin	Cora Heath	93	New Hampshire	F	NM	Needle Maker	John Heath	Edna Thomas

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